

**LOUISIANA DEPARTMENT OF ENVIRONMENTAL QUALITY**  
**FINANCIAL SERVICES DIVISION**  
**MOTOR FUELS TRUST FUND**  
**MOTOR FUEL DELIVERY FEE INFORMATION**

**June 15, 1995**

Last updated: 6/30/2008

On September 1, 1990, Act 1014, amending La. R.S. 30:2194 and 2195, was enacted requiring that all **bulk facility operators/distributors** retain or collect a fee on the first sale or delivery of a motor fuel destined for an underground storage tank (UST). Effective June 15, 1995, the Louisiana Legislature increased the fee to \$.008 per gallon. The monies collected are deposited into the **Motor Fuels Underground Storage Tank Trust Fund** for assessment and remediation of eligible UST facilities.

This fee **does not** apply to motor fuels delivered into aboveground tanks, USTs at federal facilities, or USTs exempt from the UST regulations. One percent (**1%**) of the monthly fee collected may be retained by the bulk facility operator/distributor as compensation for collecting and remitting the fee to the state.

The law requires that bulk facility operators/distributors file an application with the Department of Environmental Quality (DEQ) for a certificate to deliver motor fuels. All persons supplying motor fuels destined for delivery into USTs, regardless of whether these tanks are exempt from the registration requirements of the UST regulations, must apply for a **certificate** for each physical location in operation.

Certificates will only be issued to (1) bulk operators who actually maintain a physical bulk storage facility in Louisiana and (2) bulk storage facilities, companies, or persons who import fuel into Louisiana. Certificates **will not** be issued to transport companies.

A transfer of motor fuel between bulk operators/distributors who possess valid Louisiana Motor Fuel Delivery Certificates **is not** considered a "withdrawal from bulk" if the fuel is deposited into a tank exempt from registration requirements, United States sales tax, or excluded or deferred tanks listed in R.S. 30:2194.C. Therefore, these exempt tanks are not subject to the motor fuel delivery fee at this point. This applies to all transfers of fuel between certificate holders regardless of whether the fuel was delivered directly from a supplier's bulk storage into a UST. The fuel does not have to physically pass through the purchaser's facility.

The motor fuel fee must be collected or retained by the certificate holder at the point when the fuel is sold or delivered to a non-certificate holder for deposit into a UST subject to the fee.

We realize certificate holders sell fuel to non-certificate holders to be delivered into USTs that are exempt from the delivery fee. To avoid fee charges for exempt fuel, certificate holders may wish to obtain an affidavit from each applicable customer certifying that all or part of the fuel purchased is exempt. A sample affidavit is available for use. The affidavit should be retained by the certificate holder and should not be forwarded to the DEQ. We understand that while this may be workable in some instances, it may not be in others. In any case, the certificate holder is responsible under the law to collect this fee when applicable, and must make every effort to do so.

Upon receipt of a completed Motor Fuel Delivery Certificate application form, the DEQ will issue a Motor Fuel Delivery Certificate and a Motor Fuel Delivery Fee Report to be used for monthly filing. All certificate holders must file a monthly report to DEQ on or before the **25th** day of the month following the end of each calendar month.

All invoices, transaction statements, manifests, etc. issued by certificate holders upon transfer of motor fuels into cargo tanks or barges shall clearly indicate whether or not the transaction was a withdrawal from bulk, the customer's name and address, whether or not the motor fuel is subject to the delivery fee, and if not, why. All invoices, transaction statements, manifests, reports, or other records used to support the information filed on the Motor Fuel Delivery Fee Report must be retained for a period of four years.

The DEQ will periodically conduct audits or review certificate holder records to ensure compliance.

Should you have any questions, please contact Jason Efferson, Financial Services Division, Motor Fuels Trust Fund, at (225) 219-3863 or [Jason.efferson@la.gov](mailto:Jason.efferson@la.gov).